

Docket No.

## DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION

Original     Supplemental     Substitute     PCT     Design

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; and I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Title: SAMPLING RATE CONVERSION APPARATUS, CODING APPARATUS,DECODING APPARATUS AND METHODS THEREOF

which is described and claimed in (if the following box is not checked, the specification of which is attached hereto):

the attached specification, or  
 the specification in the Application No. \_\_\_\_\_ filed on \_\_\_\_\_  
 and with amendments filed on \_\_\_\_\_ (if applicable), or  
 the specification in International Application No. PCT/JP2004/014215  
 filed 29/September/2004 and as amended on \_\_\_\_\_ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment(s) referred to above.

I acknowledge my duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 (a-d), §172, or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT international application which designated at least one country other than the United States of America, listed below, and have also identified below any foreign application for patent or inventor's certificate, or of any PCT international application having a filing date before that of the application on which priority is claimed:

COUNTRY	APPLICATION NO.	DATE OF FILING	PRIORITY CLAIMED
JAPAN	2003-341717	30/September/2003	Yes

Additional foreign or international application numbers are listed on a supplemental priority sheet attached hereto.

I hereby claim the benefit under Title 35, United States Code §119(e) of any United States Provisional application(s) listed below.

Number	(Day/Month/Year Filed)

Additional U.S. provisional application numbers are listed on a supplemental priority sheet attached hereto.

I hereby claim the benefit under Title 35, United States Code §120 of any United States application(s), or §365(C) of any PCT international application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application.

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APPLICATION NO.	U.S. FILING DATE	STATUS: PATENTED, PENDING, ABANDONED

Additional U.S. or international application numbers are listed on a supplemental priority sheet attached hereto.

**POWER OF ATTORNEY:** As a named inventor, I hereby appoint the attorneys and agents associated with U.S. Patent and Trademark Office Customer Number identified below to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to that customer number.

I hereby authorize the U.S. attorneys and agents associated with the customer number to accept and follow instructions from Matsushita Electric Industrial Co., Ltd., and any affiliated or subsidiary company thereof, received via their corporate representatives and/or their foreign patent attorneys or agents, if any, as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys or agents and myself.

Direct Correspondence to:

**CUSTOMER NUMBER      52989**

I further declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Full Name of Sole or First Inventor	FIRST NAME Masahiro	LAST NAME OSHIKIRI	SIGNATURE <i>Masahiro Oshikiri</i>	DATE OF SIGNATURE Feb. 9, 2006
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Full Name of Third Inventor	FIRST NAME	LAST NAME	SIGNATURE	DATE OF SIGNATURE
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Post Office Address	ADDRESS	CITY	STATE OR COUNTRY	ZIP CODE

Docket No.

Full Name of Fourth Inventor	FIRST NAME	LAST NAME	SIGNATURE	DATE OF SIGNATURE
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Full Name of Fifth Inventor	FIRST NAME	LAST NAME	SIGNATURE	DATE OF SIGNATURE
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Full Name of Sixth Inventor	FIRST NAME	LAST NAME	SIGNATURE	DATE OF SIGNATURE
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Full Name of Seventh Inventor	FIRST NAME	LAST NAME	SIGNATURE	DATE OF SIGNATURE
Residence & Citizenship	CITY	STATE OR COUNTRY	COUNTRY OF CITIZENSHIP	
Post Office Address	ADDRESS	CITY	STATE OR COUNTRY	ZIP CODE

(If there are more than seven inventors, please add a copy of this page for identification and signature for the additional inventors)

The above application may be more particularly identified as follows:

U.S. Application No. \_\_\_\_\_ Filing Date \_\_\_\_\_

Applicant Reference Number P034587-01 Attorney Docket No. \_\_\_\_\_